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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM SD

Specialized Disclosure Report

SMITH & NEPHEW PLC
(Exact name of the registrant as specified in its charter)

<table>
<thead>
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<th>England and Wales</th>
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<td>(State or other jurisdiction of Incorporation or organization)</td>
<td>(Commission File Number)</td>
<td>(IRS Employer Identification No.)</td>
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<th>15 Adam Street, London WC2N 6LA</th>
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<tr>
<td>(Address of principal executive offices)</td>
<td>(Zip code)</td>
</tr>
</tbody>
</table>

Susan Swibey
(Name and telephone number, including area code, of the person to contact in connection with this report.)

+44-207-960-2312

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

_X_ Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2015.
Section 1 - Conflict Minerals Disclosure

Items 1.01 and 1.02 Conflict Minerals Disclosure and Report, Exhibit

Conflict Minerals Disclosure

A copy of Smith & Nephew plc's Conflict Minerals Report for the year ended December 31, 2015 is provided as Exhibit 1.01 hereto and is publicly available at http://www.smith-nephew.com/sustainability/policies/conflict-minerals/.

Section 2 - Exhibits

Item 2.01 Exhibits

Exhibit 1.01 - Conflict Minerals Report as required by Items 1.01 and 1.02 of this Form.
Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the duly authorized undersigned.

Date: May 2, 2016

SMITH & NEPHEW PLC

By: /s/ Susan Swabey
Name: Susan Swabey
Title: Company Secretary
Smith & Nephew plc
Conflict Minerals Report
For The Year Ended December 31, 2015

Introduction

Smith & Nephew plc, also referred to as "Smith & Nephew", the "company", "we", "our", and "us" is a global medical technology business. We have products in the following fields: Orthopaedic Reconstruction, Advanced Wound Management, Sports Medicine and Trauma & Extremities.

This Conflict Minerals Report ("CMR") for the year ended December 31, 2015 is presented to comply with Rule 13p-1 under the Securities Exchange Act of 1934 (the "Rule") and Form SD. The Rule imposes certain reporting obligations on U.S. Securities and Exchange Commission ("SEC") issuers whose manufactured products contain certain minerals which are necessary to the functionality or production of such products. These minerals are cassiterite, columbite-tantalite (coltan), gold, wolframite, and their derivatives, which are limited to tin, tantalum and tungsten (collectively, "Conflict Minerals"). The Rule focuses on Conflict Minerals emanating from the Democratic Republic of Congo ("DRC") region and nine adjoining countries (together, the "Covered Countries"). If an issuer has reason to believe that any of the Conflict Minerals in their supply chain may have originated in the Covered Countries, or if they are unable to determine the country of origin of those Conflict Minerals, then the issuer must exercise due diligence on the Conflict Minerals' source and chain of custody and submit a CMR to the SEC that includes a description of those due diligence measures.

This CMR relates to the process undertaken for Smith & Nephew products that were manufactured, or contracted to be manufactured, during calendar year 2015 and that contain Conflict Minerals.

Third-party products that Smith & Nephew sells but that it does not manufacture or contract to manufacture are outside the scope of this CMR.

Executive Summary

Smith & Nephew performed a Reasonable Country of Origin Inquiry ("RCOI") on suppliers believed to provide Smith & Nephew with materials or components containing Conflict Minerals necessary to the functionality or production of Smith & Nephew's products. Smith & Nephew's suppliers identified 301 unique smelters and refiners ("smelters") in their supply chains as of February 5, 2016. Smith & Nephew identified 37 of these smelters as sourcing (or thought to be sourcing) from Covered Countries. Smith & Nephew's due diligence review indicated that 36 of these smelters have been audited and recognized as conflict-free by the Conflict Free Smelter Program ("CFSP"). The remaining 1 smelter sourcing from the Covered Countries was subject to Smith & Nephew's risk mitigation process according to the Organisation of Economic Co-Operation and Development Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas ("OECD Due Diligence Guidance") and did not require removal from Smith & Nephew's supply chain. This CMR was subject to an independent private sector audit ("IPS"), conducted by Resource Consulting Services Limited ("RCS Global") in accordance with the requirements of the Rule, the audit report for which is attached as Exhibit A to this CMR.

Based on these results, Smith & Nephew is DRC Conflict Free for the 2015 reporting period.
Company Management Systems

Smith & Nephew established strong management systems according to Step 1 of the OECD Due Diligence Guidance. Smith & Nephew’s systems included:

- **Step 1A** - Adopt, and clearly communicate to suppliers and the public, a company policy for the supply chain of minerals originating from conflict-affected and high-risk areas
  - Implemented a conflict minerals policy
  - Policy made publicly available
  - Policy communicated directly to suppliers as part of RCOI process

- **Step 1B** - Structure internal management to support supply chain due diligence
  - Maintained an internal cross functional team to support supply chain due diligence
  - Appointed a member of the senior staff with the necessary competence, knowledge, and experience to oversee supply chain due diligence
  - Applied the resources necessary to support the operation and monitoring of these processes including internal resources and external consulting support

- **Step 1C** - Establish a system of transparency, information collection and control over the supply chain
  - Implemented a process to collect required supplier and smelter RCOI and due diligence data. Full details on the supply chain data gathering are included in the RCOI and due diligence sections of this CMR

- **Step 1D** - Strengthen company engagement with suppliers
  - Directly engaged suppliers during RCOI process
  - Reviewed supplier responses as part of RCOI process
  - Added conflict minerals compliance to new supplier contracts and Smith & Nephew’s supplier code of conduct
  - Implemented a plan to improve the quantity and quality of supplier and smelter responses year over year

- **Step 1E** - Establish a company and/or mine level grievance mechanism
  - Recognized the CSFP’s three audit protocols for gold, tin/tantalum, and tungsten as valid sources of smelter or mine level grievances
  - Smith & Nephew’s ethics violations reporting system allows employees to voice confidentially without any fear of retribution, any concerns with the violations of the Smith & Nephew’s conflict minerals policy

Reasonable Country of Origin Inquiry (RCOI)

Smith & Nephew designed its RCOI process in accordance with Step 2A and 2B of the OECD Due Diligence Guidance. Smith & Nephew’s RCOI process involved two stages:

- **Stage 1** - Supplier RCOI (Step 2A of the OECD Due Diligence Guidance)
- **Stage 2** - Smelter RCOI (Step 2B of the OECD Due Diligence Guidance)
Supplier RCOI

Smith & Nephew designed its supplier RCOI process to identify, to the best of Smith & Nephew's efforts, the smelters in Smith & Nephew's supply chain in accordance with Step 2A of the OECD Due Diligence Guidance. Smith & Nephew's supplier RCOI process for the 2015 reporting period included the following:

- Developing a list of suppliers providing Conflict Mineral-containing components to Smith & Nephew
- Contacting each supplier and requesting the industry standard Conflict Minerals Reporting Template ("CMRT") including smelter information
- Reviewing supplier responses for accuracy and completeness
- Amalgamating supplier provided smelters into a single unique list of smelters meeting the definition of a smelter under one of three industry recognized audit protocols
- Reviewing the final smelter list (and compared it to industry peers) to determine if Smith & Nephew identified reasonably all of the smelters in their supply chain

Smith & Nephew's suppliers identified 301 smelters in their supply chain. The specific list of smelters is included in the 'Smelters and Refineries' section at the end of this CMR.

Smelter RCOI

Due to the overlap between smelter RCOI and smelter due diligence, the smelter RCOI process is summarized in the due diligence section of this CMR.

For the 2015 reporting period, Smith & Nephew's Supplier and Smelter RCOI processes were executed by Claigan Environmental Inc. ("Claigan"). The design of Claigan's processes was independently audited in 2015 against the requirements of Step 2 of the OECD Due Diligence Guidance.

Due Diligence

Smith & Nephew's due diligence process was designed in accordance with the applicable sections of Steps 2, 3, and 4 of the OECD Due Diligence Guidance. The due diligence process has been audited by RCS Global, our independent private sector auditor. The audit report is set forth as Exhibit A to this CMR.

Smelter RCOI and Due Diligence

Smith & Nephew's smelter RCOI and due diligence process were designed to:

- Identify the scope of the risk assessment of the mineral supply chain (OECD Step 2B)
- Assess whether the smelters/refineries have carried out all elements of due diligence for responsible supply chains of minerals from conflict-affected and high-risk areas (OECD Step 2C)
- Where necessary, carry out, including through participation in industry-driven programs, joint spot checks at the mineral smelter/refiner's own facilities (OECD Step 2D)
Smith & Nephew's smelter: RCOI and Due Diligence Process included the following:

- For each smelter identified in Smith & Nephew's supply chain:
  - Direct engagement of the smelter to attempt to obtain information whether or not the smelter sources from the Covered Countries.
  - For smelters that declared directly or through their relevant industry association that they did not source from the Covered Countries, and were not recognized as conflict free by the CFSP, Smith & Nephew reviewed publicly available information to determine if there was any contrary evidence to the smelter's declaration. The sources reviewed included:
    - Public internet search (Google) of the facility in combination with each of the covered countries
    - Review of specific NGO publications. NGO publications reviewed included:
      - Enough Project
      - Global Witness
      - Southern Africa Resource Watch
      - Radio Okapi
    - The most recent UN Group of Experts report on the DRC
  - For smelters that did not respond to direct engagement, Smith & Nephew reviewed publicly available sources to determine if there was 'any reason to believe' that the smelter may have sourced from the Covered Countries during the reporting period.
  - Smith & Nephew reviewed the same sources as those used to compare against smelter sourcing declarations.
  - For high risk smelters (smelters that are sourcing from or there is reason to believe they may be sourcing from the Covered Countries), Smith & Nephew requires the smelter be audited and recognized as conflict free by the CFSP.
    - For high risk smelters that have not been audited and recognized as conflict free by the CFSP, Smith & Nephew communicates the risk to a designated member of senior management (OECD Step 3A) and conducts risk mitigation on the smelter according to OECD Step 3B.

Smith & Nephew's suppliers identified 301 smelters in their supply chain. Smith & Nephew identified 37 smelters that source, or there is a reason to believe they source, from the Covered Countries. Smith & Nephew determined that 36 of these 37 smelters have been audited and recognized as conflict free by the CFSP. Smith & Nephew conducted risk mitigation on the remaining 1 smelter.

Risk Mitigation

Smith & Nephew conducted risk mitigation on 1 smelter that was not recognized as conflict free by the CFSP and was sourcing from the Covered Countries. Smith & Nephew's risk mitigation was designed in accordance with Step 3B of the OECD Due Diligence Guidance and was reported to the Matt Stober, Group President of Global Operations, in accordance with Step 3A of the OECD Due Diligence Guidance. Smith & Nephew's risk mitigation process included the following:

- Additional due diligence to determine if there was any reason to believe the smelter directly or indirectly finance or benefit armed groups in the Covered Countries.
- Verifying with internal stakeholders and relevant suppliers whether Conflict Minerals from the specific smelter were actually in Smith & Nephew's supply chain in the 2015 reporting period.
- Verification of risks associated with each high risk smelter.
Smith & Nephew did not require the removal of the smelter subject to Smith & Nephew's risk mitigation process if there was no reason to believe it was directly or indirectly financing or benefitting armed groups in the Covered Countries. This smelter is scheduled to be re-visited in the 2016 reporting period. This process is consistent with Step 3B of the OECD Due Diligence Guidance and helps prevent unnecessary boycotts of the Covered Countries.

Risk mitigation was required for 1 smelter verified by suppliers likely to be in Smith & Nephew's supply chain:

**Tin Smelter - Rwanda**
- Smelter provided a very detailed due diligence report for 2014
- Recognized by the CFSP as ‘active’ (undergoing an independent audit to an industry recognized protocol)
- Removal of the smelter was not recommended by the CFSP as long as the smelter is recognized as active
- No reason to believe, from publicly available sources and provided due diligence report, that the tin smelter directly or indirectly financed or benefitted armed groups in the Covered Countries
- Does not require removal from supply chain. Scheduled for follow up in 2016 reporting period

**Improvment Plan**

Smith & Nephew is taking and will continue to take the following steps to improve the due diligence conducted to further mitigate risk that the necessary conflict minerals in Smith & Nephew's products could directly or indirectly benefit or finance armed groups in the covered countries:

a. Including a conflict minerals clause in all new and renewing supplier contracts
b. Continuing to drive our suppliers to obtain current, accurate, and complete information about the smelters in their supply chain
c. Engaging smelters sourcing from the covered countries to become audited and certified to a protocol recognized by the CFSP
d. Follow up in 2016 on smelters requiring risk mitigation, but not removal from Smith & Nephew's supply chain

**Independent Private Sector Audit**

We obtained an independent private sector audit of whether the design of our due diligence process (as described above) conforms to a recognized due diligence framework and whether our description of the due diligence process included in this CMR is consistent with the due diligence measures that we undertook. The audit report is set forth in Exhibit A to this CMR.

**Smelters and Refineries**

Below are the smelters reported to Smith & Nephew's as likely in Smith & Nephew's supply chain in the 2015 reporting period.

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Gold  Allgemeine Gold- und Silberscheideanstalt A.G.
Gold  Almalyk Mining and Metallurgical Complex (AMMC)
Gold  AngiloGold Ashanti Córrego do Sítio Mineração
Gold  Argor-Heraeus SA
Gold  Asahi Precious Metals Corporation, Limited
Gold  Asahi Refining Canada Limited
Gold  Asahi Refining USA Inc.
Gold  Asaka Riken Co., Ltd.
Gold  Atlasay Kuyumculuk Sanayi Ve Ticaret A.S.
Gold  AURAll
Gold  Aurubis AG
Gold  Bangalore Refinery (P) Ltd.
Gold  Bangko Sentral ng Pilipinas (Central Bank of the Philippines)
Gold  Bauer Wolfer AG
Gold  Bolden AB
Gold  C. Hafner GmbH + Co. KG
Gold  Caridad
Gold  CCR Refinery - Glencore Canada Corporation
Gold  Condoros + M étoux SA
Gold  Chimet S.p.A.
Gold  Chugai Mining
Gold  Daebin Indus Co., Ltd.
Gold  Daye Non-Ferrous Metals Mining Ltd.
Gold  Do Sung Corporation
Gold  Doduco
Gold  Dow
Gold  Eco-System Recycling Co., Ltd.
Gold  Elemetal Refining, LLC
Gold  Faggi Enrico S.p.A.
Gold  Fidelity Printers and Refiners Ltd.
Gold  Gansu Steerline Material Hi-Tech Co., Ltd.
Gold  Goil RefinirG Corporation
Gold  Guandong Jinling Gold Limited
Gold  Guoda Safina High-Tech Environmental Refinery Co., Ltd.
Gold  Hangzhou Fuchunjiang Smelting Co., Ltd.
Gold  Hallmarco + Meule GmbH
Gold  Henan Yuguang Gold & Lead Co., Ltd.
Gold  Heraeus Ltd. Hong Kong
Gold  Heraeus Precious Metals GmbH & Co. KG
Gold  Hunan Chenzhou Mining Group Co., Ltd.
Gold  Hwasung CJ Co., Ltd.
Gold  Inner Mongolia Olimum Gold and Silver Refinery Share Company Limited
Gold  Ishifuku Metal Industry Co., Ltd.
Gold  Istanbul Gold Refinery
Gold  Japan Mint
Gold  Jiangxi Copper Company Limited
Gold  JSC Ekaterinburg Non-Ferrous Metal Processing Plant
Gold  JSC UralElectromed
Gold  JX Nippon Mining & Metals Co., Ltd.
Gold
Kazakhmys Smelting LLC
Kazinc
Kemincoit Utah Copper LLC
KGHM Polska Miedź Spółka Akcyjna
Kojima Chemicals Co., Ltd.
Korea Metall Co., Ltd.
Kyrgyz alloy JSC
L'azurde Company For Jewelry
Lingbao Gold Company Limited
Lingbao Jinyuan Tonghui Refinery Co., Ltd.
LS-NIKKO Copper Inc.
Luoyang Zhen Yinhu Gold Refinery Co., Ltd.
Materion
Matsuda Sango Co., Ltd.
METALÚRGICA MET-MEX PEÑOLES, S.A. DE C.V
Metkor Technologies (Hong Kong) Ltd.
Metkor Technologies (Singapore) Pte., Ltd.
Metkor Technologies (Suzhou) Ltd.
Metkor Technologies SA
Metkor USA Refining Corporation
Mitsubishi Materials Corporation
Mitsui Mining and Smelting Co., Ltd.
MMTC-PAMP India Pvt., Ltd.
Morris and Watson
Moscow Special Alloys Processing Plant
Nadir Metal Refineri San. Ve Tic. A.S.
Nevol Mining and Metallurgical Combinat
Nikon Material Co., Ltd.
Öögsus Österreichische Gold- und Silber-Scheideanstalt GmbH
Olhara Precious Metal Industry Co., Ltd.
OJSC "The Gulidov Krasnoyarsk Non-Ferrous Metals Plant" (OJSC Krastsvetmet)
OJSC Kolyma Refinery
OJSC Novosibirsk Refinery
PAMP SA
Penglaip Penggang Gold Industry Co., Ltd.
Prioksky Plant of Non-Ferrous Metals
PT Aneka Tambang (Persero) Tbk
PX Precinox SA
Rand Refinery (Pty) Ltd.
Republic Metals Corporation
Royal Canadian Mint
Sabin Metal Corp.
Sandon Precious Metals
SAMWON Metals Corp.
SAXONIA Edelmetalle GmbH
Schone Eddemetaal B.V.
SEMPSA Joyería Platería SA
Shandong Tiancheng Biological Gold Industrial Co., Ltd.
Shandong Zhaojin Gold & Silver Refinery Co., Ltd.
Shenzhen Zhonghonglong Real Industry Co., Ltd.
Sichuan Tianze Precious Metals Co., Ltd.
Gold  Singway Technology Co., Ltd.
Gold  So Accurate Group, Inc.
Gold  SOE Shylovolsky Factory of Secondary Precious Metals
Gold  Solar Applied Materials Technology Corp.
Gold  Sumitomo Metal Mining Co., Ltd.
Gold  Super Dragon Technology Co., Ltd.
Gold  T.C.A S.p.A
Gold  Tanaka Kokinzoku Kogyo K.K.
Gold  The Great Wall Gold and Silver Refinery of China
Gold  The Refinery of Shandong Gold Mining Co., Ltd.
Gold  Tokunki Honen Co., Ltd.
Gold  Tongling Nonferrous Metals Group Co., Ltd.
Gold  Torecom
Gold  Umicore Brasil Ltda.
Gold  Umicore Precious Metals Thailand
Gold  Umicore SA Business Unit Precious Metals Refining
Gold  United Precious Metal Refining, Inc.
Gold  Valcambi SA
Gold  Western Australian Mint trading as The Perth Mint
Gold  Yamamoto Precious Metal Co., Ltd.
Gold  Yokohama Metal Co., Ltd.
Gold  Yunnan Copper Industry Co., Ltd.
Gold  Zhongkuan Gold Industry Co., Ltd.
Gold  Zhongyuan Gold Smelter of Zhengjin Gold Corporation
Gold  Zijin Mining Group Co., Ltd. Gold Refinery
Tantalum  Changsha South Tantalum Niobium Co., Ltd.
Tantalum  Conghua Tantalum and Niobium Smeltry
Tantalum  Duoluoshan
Tantalum  D Block Metals, LLC
Tantalum  Exotech Inc.
Tantalum  F&X Electro-Materials Ltd.
Tantalum  FIR Metals & Resource Ltd.
Tantalum  Global Advanced Metals Aizu
Tantalum  Global Advanced Metals Boyertown
Tantalum  Guangdong Zhuyuan New Material Co., Ltd.
Tantalum  Guizhou Zhanhun Xinjun Technology Ltd., Kaili branch
Tantalum  H.C. Starck Co., Ltd.
Tantalum  H.C. Starck GmbH Goslar
Tantalum  H.C. Starck GmbH Laufenburg
Tantalum  H.C. Starck Hermisdorf GmbH
Tantalum  H.C. Starck Inc.
Tantalum  H.C. Starck Ltd.
Tantalum  H.C. Starck Smelting GmbH & Co.KG
Tantalum  Hengyang King Xing Lifeng New Materials Co., Ltd.
Tantalum  Hi-Temp Specialty Metals, Inc.
Tantalum  Jiangxi Dinghai Tantalum & Niobium Co., Ltd.
Tantalum  Jiujiang Jin Xin Nonferrous Metals Co., Ltd.
Tantalum  Jiujiang Tartire Co., Ltd.
Tantalum  Jiujiang Zhongao Tantalum & Niobium Co., Ltd.
Tantalum  KEMET Blu Metals
Tantalum  KEMET Blu Powder
Tantalum
King-Tan Tantalum Industry Ltd.
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LSM Brasil S.A.
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Metallurgical Products India Pvt., Ltd.
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Mineraclio Taboca S.A.
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Mitsui Mining & Smelting
Tantalum
Molycorp Smelten A.S.
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Ningxia Orient Tantalum Industry Co., Ltd.
Tantalum
Plansee SE Leuven
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Plansee SE Reutte
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QuantumClean
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Resind Industria e Comercio Ltda.
Tantalum
RFH Tantalum Smelty Co., Ltd.
Tantalum
Solikamsk Magnitnium Works OAO
Tantalum
Teki Chemicals
Tantalum
Telex Metals
Tantalum
Tranzact, Inc.
Tantalum
Ultima Metallurgical Plant JSC
Tantalum
XinXing HaoRong Electronic Material Co., Ltd.
Tantalum
Yichun Jin Yang Rare Metal Co., Ltd.
Tantalum
Zhuozhou Cemented Carbide

Tin
Alpha
Tin
An Vinh Joint Stock Mineral Processing Company
Tin
China Tin Group Co., Ltd.
Tin
CNMC (Guangxi) PCMA Co., Ltd.
Tin
Cooperativa Metalurgica de Rondónia Ltda.
Tin
CV Ayi Jaya
Tin
CV Gita Pesona
Tin
CV Serumpun Subalai
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CV United Smelting
Tin
CV Venus Inti Perkasa
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Tin
Electro-Mechanical Facility of the Cao Bang Minerals & Metallurgy Joint Stock Company
Tin
Elmet S.L.U (Metallo Group)
Tin
EM Vinto
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Estanho de Rondónia S.A.
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Feinhütte Halsbrücke GmbH
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Fenix Metals
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Gejiu Jinye Mineral Co., Ltd.
Tin
Gejiu Kai Meng Industry and Trade LLC
Tin
Gejiu Non-Ferrous Metal Processing Co., Ltd.
Tin
Gejiu Yunxin Nonferrous Electrolysis Co., Ltd.
Tin
Gejiu Zili Mining And Metallurgy Co., Ltd.
Tin
Huilang Jinhundu Tin Co., Ltd.
Tin
Jiangxi Ketai Advanced Material Co., Ltd.
Tin
Linwu Xiangui Ore Smelting Co., Ltd.
Tin
Magnus Minerals Metals e Ligas Ltda.
Tin
Malaysia Smelting Corporation (MSC)
Tin
Melt Metals e Ligas S/A
Tin
Metallic Resources, Inc.
Tin
Metallo-Chimique N.V.
Tin
Mineracao Taboca S.A.
Tin
Mitsubishi Materials Corporation
Tin
Nankang Nanshan Tin Manufactory Co., Ltd.
Tin
Ngoc Tin Hng Non-Ferrous Metals Joint Stock Company
Tin
O.M. Manufacturing Philippines, Inc.
Tin
O.M. Manufacturing (Thailand) Co., Ltd.
Tin
Operaciones Metalurgicas S.A.
Tin
Phoenix Metal Ltd.
Tin
PT Alam Lestari Kencana
Tin
PT Aries Kencana Sejahtera
Tin
PT Artha Cipta Langgeng
Tin
PT ATD Maxmur Mandiri Jaya
Tin
PT Babel Iri Perkasa
Tin
PT Bangka Prima Tin
Tin
PT Bangka Timah Utama Sejahtera
Tin
PT Bangka Tin Industry
Tin
PT Bellitung Industri Sejahtera
Tin
PT Bill Tin Makmur Lestari
Tin
PT Bukit Timah
Tin
PT Cipta Persada Mulia
Tin
PT DS Jaya Abadi
Tin
PT Eunindo Usaha Mandiri
Tin
PT Fang Di Mu Tinco
Tin
PT Inti Stania Prima
Tin
PT Justindo
Tin
PT Karimun Mining
Tin
PT Mitra Stania Prima
Tin
PT Panca Mega Persada
Tin
PT Pelat Timah Nusantara Tbk
Tin
PT Prima Timah Utama
Tin
PT Refined Bangko Tin
Tin
PT Sarawajena Binasentosa
Tin
PT Sinarindo Iri Perkasa
Tin
PT Sumber Jaya Indah
Tin
PT Timah (Persero) Tbk Kustur
Tin
PT Timah (Persero) Tbk Mentok
Tin
PT Tinindo Intan Nusa
Tin
PT Tirus Pura Mandiri
Tin
PT Wahana Perkut Jaya
Tin
Resind Industrias e Comercio Ltda.
Tin
Rui Da Hung
Tin
Soft Metals Ltda.
Tin
Super Ligas
Tin
Thaisarco
Tin
Tuyen Quang Non-Ferrous Metals Joint Stock Company
Tin
VQB Mineral and Trading Group JSC
Tin
White Solder Metalurgia e Mineração Ltda.
Tin
Xianghuading Tin Industry Co., Ltd.
Tin
Yunnan Chengfeng Non-ferrous Metals Co., Ltd.
Tin
Yunnan Tin Group (Non-ferrous Metals Co., Ltd.)
Tungsten

A.L.M.T. TUNGSTEN Corp.

Tungsten Asia Tungsten Products Vietnam Ltd.

Tungsten Chengdu Diamond Tungsten Products Co., Ltd.

Tungsten Chongyi Zhanyuan Tungsten Co., Ltd.

Tungsten Dayu Jincheng Tungsten Industry Co., Ltd.

Tungsten Dayu Welliang Tungsten Co., Ltd.

Tungsten Fujian Jinlin Tungsten Co., Ltd.

Tungsten Gansu Shuyi New Material Co., Ltd.

Tungsten Ganzhou Haichuang Tungsten Industry Co., Ltd.

Tungsten Ganzhou Huaxing Tungsten Products Co., Ltd.

Tungsten Ganzhou Jiangyue Ferrotungsten Co., Ltd.

Tungsten Ganzhou Non-ferrous Metals Smelting Co., Ltd.

Tungsten Ganzhou Steadragon W & Mo Co., Ltd.

Tungsten Ganzhou Yatai Tungsten Co., Ltd.

Tungsten Global Tungsten & Powders Corp.

Tungsten Guangdong Xiangnu Tungsten Co., Ltd.

Tungsten H.C. Starck GmbH

Tungsten H.C. Starck Smelting GmbH & Co.KG

Tungsten Huanan Chenzhou Mining Group Co., Ltd.

Tungsten Hunan Chuangda Vanadium Tungsten Co., Ltd. Wujin

Tungsten Hunan Chuangda Vanadium Tungsten Co., Ltd. Yanglin

Tungsten Hunan Churchang Nonferrous Metals Co., Ltd.

Tungsten Hydrometallurg, JSC

Tungsten Japan New Metals Co., Ltd.

Tungsten Jiangxi H.C. Starck Tungsten Products Co., Ltd.

Tungsten Jiangxi Ganbei Tungsten Co., Ltd.

Tungsten Jiangxi Minmetals Gaoyuan Non-ferrous Metals Co., Ltd.

Tungsten Jiangxi Tonggu Non-ferrous Metallurgical & Chemical Co., Ltd.

Tungsten Jiangxi Xinsheng Tungsten Industry Co., Ltd.

Tungsten Jiangxi Xiushui Xianggan Nonferrous Metals Co., Ltd.

Tungsten Jiangxi Yaoheng Tungsten Co., Ltd.

Tungsten Kennametal Fallon

Tungsten Kennametal Huntsville

Tungsten Luoyang Mudi Tungsten & Molybdenum Technology Co., Ltd

Tungsten Malipo Haiyu Tungsten Co., Ltd.

Tungsten Niagara Refining LLC

Tungsten Nui Phao H.C. Starck Tungsten Chemicals Manufacturing LLC

Tungsten Pobedit, JSC

Tungsten Sanher Tungsten Vietnam Co., Ltd.

Tungsten Tejng (Vietnam) Tungsten Co., Ltd.

Tungsten Vietnam Youngsun Tungsten Industry Co., Ltd.

Tungsten Wolfram Bergbau und Hütteng AG

Tungsten Xiamen Tungsten (H.C.) Co., Ltd.

Tungsten Xiamen Tungsten Co., Ltd.

Tungsten Xinhai Rondan Shaoguan Tungsten Co., Ltd.

37 of the smelters above declared to be sourcing or there was reason to believe are sourcing from the covered countries. Under the Rule, the requirement is to identify whether a smelter is sourcing from the covered countries and there is no requirement to identify the specific covered country applicable to the smelter. Given the limitation on the specificity of the smelters' disclosures, the identified covered countries are The Democratic Republic of the Congo, Rwanda, Burundi, and Tanzania.
INDEPENDENT PRIVATE SECTOR AUDIT REPORT
DODD FRANK WALL STREET REFORM AND CONSUMER PROTECTION ACT, SECTION 1502

SMITH & NEPHEW INC.

To the Board of Directors

Resource Consulting Services Limited ("RCS Global" or "RCS") conducted an Independent Private Sector Audit (IPSA) of Smith & Nepehw Inc. ("the Company") Conflict Minerals Report for the reporting period of January 1 to December 31, 2015. We examined evidence relating to the audit objectives set forth in 17 CFR Part 249b.400, Section 1, Item 1.01, which state that the auditor is to express an opinion or conclusion as to:

1) Whether the design of the Company's due diligence framework as set forth in Sections on Company Management Systems and Due Diligence the Conflict Minerals Report for the reporting period from January 1 to December 31, 2015, is in conformity, in all material respects, with the criteria set forth in the Organisation of Economic Co-Operation and Development Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict- Affected and High-Risk Areas, Second Edition 2013 ("OECD Guidance"), and

2) Whether the Company's description of the due diligence measures it performed, as set forth in the Section on Due Diligence in the Conflict Minerals Report for the reporting period from January 1 to December 31, 2015, is consistent with the due diligence process that the Company undertook.

Management is responsible for the design of the Company's due diligence framework and the description of the Company's due diligence measures set forth in the Conflict Minerals Report, and performance of the due diligence measures. The opinion or conclusion in this audit report is in relation to the two audit objectives. These audit objectives are narrowly defined and do not include the auditor's opinion on:

- The consistency of the due diligence measures that the Company performed with either the design of the Company's due diligence framework or the OECD Due Diligence Guidance.
- The completeness of the Company's description of the due diligence measures performed.
- The suitability of the design or operating effectiveness of the Company's due diligence process.
- Whether a third party can determine from the Conflict Minerals Report if the due diligence measures the Company performed are consistent with the OECD Due Diligence Guidance.
- The Company's reasonable country of origin inquiry (RCOI), including the suitability of the design of the RCOI, its operating effectiveness, or the results thereof.
- The Company's conclusions about the source or chain of custody of its conflict minerals, those products subject to due diligence, or the DRC Conflict Free status of its products.

Consequently, we do not express an opinion or conclusion on the matters listed above or any other matters included in any section of the Conflict Minerals Report other than the design of the Company's due diligence framework and the Company's description of the due diligence measures it performed as set forth in the Sections mentioned in the audit objectives.

We conducted this performance audit in accordance with generally accepted government auditing standards, in particular Chapters 1, 2, 3, 6 and 7 of the U.S. Government Accountability Office Generally Accepted Government Auditing Standards, Revision of December 2011. Those standards...
require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

For the first audit objective, we reviewed policies, processes and procedures describing the design of the due diligence framework and conducted interviews with the persons directly responsible for the conflict minerals program at the Company as well as phone interviews with the third party service provider responsible for the design of the due diligence framework. For the second audit objective we reviewed records supporting the implementation of due diligence measures as described in the Conflict Minerals Report and conducted interviews with the persons of the Company and the third party service provider directly involved in the implementation of these measures. For the second audit objective we adopted a sampling approach for the review of records, taking into account the type of mineral, the total population as well as type and level of risk associated with sourcing practices of supply chain actors.

We believe that the evidence obtained provides a reasonable basis for our findings based on our audit objectives.

Management was provided an opportunity to review and offer comments on a draft of this report and had no comments to the draft report.

In our opinion,

- The design of the Company's due diligence framework for the reporting period from January 1 to December 31, 2015, as set forth in the Conflict Minerals Report is in conformity, in all material respects, with the OECD Due Diligence Guidance, and
- The Company's description of the due diligence measures it performed as set forth in the Conflict Minerals Report for the reporting period from January 1 to December 31, 2015, is consistent with the due diligence process that the Company undertook.

Resource Consulting Services Limited
Kigali, 3rd March 2016
SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the duly authorized undersigned.

Date: May  , 2016

SMITH & NEPHEW PLC

By:  
Name: Susan Swabey
Title: Company Secretary